

STATE OF IOWA

2013
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2013

16201600700000
City of Tipton
407 Lynn Street
Tipton, IA 52772-1633

CITY OF TIPTON, IOWA
DUE: December 1, 2013

(Please correct any error in name, address, and ZIP Code)

WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.
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ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	1,294,643		1,294,643	1,273,805
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	1,294,643		1,294,643	1,273,805
Delinquent property taxes	0		0	0
TIF revenues	175,490		175,490	174,087
Other city taxes	251,653	0	251,653	236,530
Licenses and permits	14,487	888	15,375	16,700
Use of money and property	24,922	308,850	333,772	796,120
Intergovernmental	618,616	49,518	668,134	852,992
Charges for fees and service	311,439	7,344,303	7,655,742	8,424,370
Special assessments	80,094	0	80,094	43,700
Miscellaneous	181,010	354,029	535,039	1,152,394
Other financing sources	2,249,947	1,659,646	3,909,593	7,760,374
Total revenues and other sources	5,202,301	9,717,234	14,919,535	20,731,072
Expenditures and Other Financing Uses				
Public safety	911,558	0	911,558	968,534
Public works	492,321	0	492,321	579,270
Health and social services	0	0	0	0
Culture and recreation	744,394	0	744,394	784,376
Community and economic development	230,328	0	230,328	348,031
General government	83,237	0	83,237	218,949
Debt service	988,004	0	988,004	1,013,261
Capital projects	2,174,628	0	2,174,628	2,557,023
Total governmental activities expenditures	5,624,470	0	5,624,470	6,469,444
Business type activities	0	9,952,825	9,952,825	11,318,319
Total ALL expenditures	5,624,470	9,952,825	15,577,295	17,787,763
Other financing uses, including transfers out	1,071,936	1,764,933	2,836,869	2,943,309
Total ALL expenditures/And other financing uses	6,696,406	11,717,758	18,414,164	20,731,072
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-1,494,105	-2,000,524	-3,494,629	0
Beginning fund balance July 1, 2012	2,519,180	7,631,379	10,150,559	3,505,419
Ending fund balance June 30, 2013	1,025,075	5,630,855	6,655,930	3,505,419

Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2013	Amount - Omit cents	Indebtedness at June 30, 2013	Amount - Omit cents
General obligation debt	\$ 6,931,319	Other long-term debt	\$ 0
Revenue debt	\$ 6,159,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 8,391,282

CERTIFICATION

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk	Date Published/Posted	Mark (x) one
	11/27/13	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk	Telephone	Area Code
Lorna Fletcher		563
Signature of Mayor or other City official (Name and Title)	Number	Extension
	866-6187	N/A
	Date signed	
	11/22/13	

PLEASE PUBLISH THIS PAGE ONLY

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF TIPTON			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by placing an X in the appropriate box on this sheet ONLY</div>						
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.	
1	Section A - TAXES											1	
2	Taxes levied on property	885,105	265,994		143,544			1,294,643			1,294,643	2	
3	Less: Uncollected property taxes - Levy year							0			0	3	
4	Net current property taxes	885,105	265,994			143,544	0	0	1,294,643		T01	1,294,643	4
5	Delinquent property taxes							0			T01	0	5
6	Total property tax	885,105	265,994			143,544	0	0	1,294,643			1,294,643	6
7	TIF revenues			175,490				175,490		T01	175,490	7	
	Other city taxes												
8	Utility tax replacement excise taxes							0		T15	0	8	
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9	
10	Parimutuel wager tax							0		C30	0	10	
11	Gaming wager tax							0		C30	0	11	
12	Mobile home tax							0		T19	0	12	
13	Hotel/motel tax							0		T19	0	13	
14	Other local option taxes		251,653					251,653		T09	251,653	14	
15	TOTAL OTHER CITY TAXES	0	251,653	0	0	0	0	251,653	0		251,653	15	
16	Section B - LICENSES AND PERMITS	14,487						14,487	888	T29	15,375	16	
17	Section C - USE OF MONEY AND PROPERTY											17	
18	Interest	4,062	1,685	1,003	1,149	1,749		9,648	308,850	U20	318,498	18	
19	Rents and royalties	1,015						1,015		U40	1,015	19	
20	Other miscellaneous use of money and property	14,259						14,259		U20	14,259	20	
21								0			0	21	
22	TOTAL USE OF MONEY AND PROPERTY	19,336	1,685	1,003	1,149	1,749	0	24,922	308,850		333,772	22	
23												23	
24	Section D - INTERGOVERNMENTAL											24	
25												25	
26	Federal grants and reimbursements											26	
27	Federal grants					234,322		234,322		B89	234,322	27	
28	Community development block grants							0		B50	0	28	
29	Housing and urban development							0		B50	0	29	
30	Public assistance grants							0		B79	0	30	
31	Payment in lieu of taxes							0		B30	0	31	
32								0			0	32	
33	Total Federal grants and reimbursements	0	0	0	0	234,322	0	234,322	0		234,322	33	
34												34	
35												35	
36												36	
37												37	
38												38	
39												39	
40												40	

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF TIPTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		308,462					308,462		C46	308,462	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	5,298				31,243		36,541	49,518	C89	86,059	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54								0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	5,298	308,462	0	0	31,243	0	345,003	49,518		394,521	60
61												61
62	Local grants and reimbursements											62
63	County contributions	25,962						25,962			25,962	63
64	Library service							0		D89	0	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service	7,367						7,367		D89	7,367	66
67	Liquor Licenses share	5,962						5,962		D89	5,962	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	39,291	0	0	0	0	0	39,291	0		39,291	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	44,589	308,462	0	0	265,565	0	618,616	49,518		668,134	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	523,877	A91	523,877	73
74	Sewer							0	466,086	A8Ø	466,086	74
75	Electric							0	4,479,807	A92	4,479,807	75
76	Gas							0	1,319,837	A93	1,319,837	76
77	Parking							0		A6Ø	0	77
78	Airport							0	15,200	AØ1	15,200	78
79	Landfill/garbage							0	425,973	A81	425,973	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF TIPTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0	25,378	T15	25,378	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges	185,022						185,022		A89	185,022	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A5Ø	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges						975	975	7,445	A03	8,420	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges	125,442						125,442		A61	125,442	100
101	Animal control charges							0		A89	0	101
102	Other charges - <i>Specify</i>							0			0	102
103	PSF Health Insurance							0	80,700		80,700	103
104	TOTAL CHARGES FOR SERVICE	310,464	0	0	0	0	975	311,439	7,344,303		7,655,742	104
105												105
106	Section F - SPECIAL ASSESSMENTS	5,567	61,313			13,214		80,094		U01	80,094	106
107	Section G - MISCELLANEOUS											107
108	Contributions	57,692	5,337					63,029		U99	63,029	108
109	Deposits and sales/fuel tax refunds	27,636	41,326			6,019		74,981		U99	74,981	109
110	Sale of property and merchandise	18,446						18,446		U11	18,446	110
111	Fines	9,562						9,562		U30	9,562	111
112	Internal service charges							0	209,702	NR	209,702	112
113	Other miscellaneous - <i>Specify</i>							0			0	113
114	Miscellaneous- Enterprise Funds	7,040	7,952					14,992	144,327		159,319	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	120,376	54,615	0	0	6,019	0	181,010	354,029		535,039	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF TIPTON					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,399,924	943,722	176,493	144,693	286,547	975	2,952,354	8,057,588		11,009,942	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	3,062						3,062	1,111	NR	4,173	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>					529,681		529,681	538,870	NR	1,068,551	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>	866,181			844,454	6,569		1,717,204	818,304		2,535,508	127
128	<i>Internal TIF loans and transfers in</i>							0	127,871		127,871	128
129	Payments received from long term receivables							0			0	129
130	Interfund Loans							0	173,490		173,490	130
131	TOTAL OTHER FINANCING SOURCES	869,243	0	0	844,454	536,250	0	2,249,947	1,659,646		3,909,593	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	2,269,167	943,722	176,493	989,147	822,797	975	5,202,301	9,717,234		14,919,535	132
133												133
134	Beginning fund balance July 1, 2012	219,557	309,512	121,251	17,729	1,747,902	103,229	2,519,180	7,631,379		10,150,559	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES <i>(Sum of lines 132 and 134)</i>	2,488,724	1,253,234	297,744	1,006,876	2,570,699	104,204	7,721,481	17,348,613		25,070,094	136
137												137
138												138
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF TIPTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	612,340						612,340		E62	612,340	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	83,770						83,770		E24	83,770	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	214,498						214,498		E32	214,498	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	950						950		E32	950	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	911,558	0	0	0	0	0	911,558			911,558	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF TIPTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	203,826	8,734					212,560		E44	212,560	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation							0		E44	0	48
49	Traffic control safety — Current operation	7,384						7,384		E44	7,384	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation	84,669						84,669		E44	84,669	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation	23,375						23,375		E81	23,375	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	164,333						164,333		E89	164,333	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	483,587	8,734	0	0	0	0	492,321			492,321	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF TIPTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
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118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF TIPTON					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	188,921						188,921		E52	188,921	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	59,080						59,080		E61	59,080	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	496,393						496,393		E61	496,393	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	744,394	0	0	0	0	0	744,394			744,394	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	78,296	100,000	52,032				230,328		E89	230,328	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	78,296	100,000	52,032	0	0	0	230,328			230,328	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF TIPTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	14,599						14,599		E29	14,599	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	47,784						47,784		E23	47,784	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	13,094	0	2,991				16,085		E25	16,085	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	4,502						4,502		E31	4,502	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation		0	267				267		E89	267	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	79,979	0	3,258	0	0	0	83,237			83,237	176
177	Section G — DEBT SERVICE				988,004			988,004			988,004	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	988,004	0	0	988,004			988,004	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189	Street Improvements					497,933		497,933			497,933	189
190	Fire Station Project					1,676,695		1,676,695			1,676,695	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	2,174,628	0	2,174,628			2,174,628	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	2,174,628	0	2,174,628			2,174,628	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	2,297,814	108,734	55,290	988,004	2,174,628	0	5,624,470			5,624,470	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF TIPTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								512,477	E91	512,477	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								329,374	E80	329,374	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation								3,466,289	E92	3,466,289	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation								1,317,001	E93	1,317,001	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation								95,059	E01	95,059	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								403,031	E81	403,031	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation								1,120	E03	1,120	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF TIPTON					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								1,520,262		1,520,262	242
243	Enterprise Capital Projects								1,332,904		1,332,904	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246	Admin Services								177,955		177,955	246
247	Central Garage								689,698		689,698	247
248	PSF Health								57,208		57,208	248
249	Cemetary- Current Operations								44,709		44,709	249
250	Traffic Services- Current Operations								5,738		5,738	250
251	TOTAL BUSINESS TYPE ACTIVITIES								9,952,825		9,952,825	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	2,297,814	108,734	55,290	988,004	2,174,628	0	5,624,470	9,952,825		15,577,295	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out		942,527					942,527	1,592,981		2,535,508	255
256	Internal TIF loans/repayments and transfers out			127,871				127,871			127,871	256
257	Interfund Loan Advances	1,538						1,538	171,952		173,490	257
258	TOTAL OTHER FINANCING USES	1,538	942,527	127,871	0	0	0	1,071,936	1,764,933		2,836,869	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	2,299,352	1,051,261	183,161	988,004	2,174,628	0	6,696,406	11,717,758		18,414,164	259
260												260
261	Ending fund balance June 30, 2013:											261
262	Governmental:											262
263	Nonspendable		201,973				100,000	301,973			301,973	263
264	Restricted				18,872		4,204	23,076			23,076	264
265	Committed							0			0	265
266	Assigned	185,990						185,990			185,990	266
267	Unassigned	3,382		114,583		396,071		514,036			514,036	267
268	Total Governmental	189,372	201,973	114,583	18,872	396,071	104,204	1,025,075			1,025,075	268
269	Proprietary								5,630,855		5,630,855	269
270	Total ending fund balance June 30, 2013	189,372	201,973	114,583	18,872	396,071	104,204	1,025,075	5,630,855		6,655,930	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	2,488,724	1,253,234	297,744	1,006,876	2,570,699	104,204	7,721,481	17,348,613		25,070,094	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF TIPTON

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$
Health.....	M32	All other.....	L89 \$
Highways.....	M44		
Transit subsidies.....	M94		
Libraries.....	M52		
Police protection.....	M62		
Sewerage.....	M80		
Sanitation.....	M81		
All other.....	M89 \$ \$		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

		Amount - Omit cents	
	Z00 \$	1,850,567	

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2012 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 855,000	29U \$ 0	39U \$ 855,000	49U \$	49U \$	49U \$ 0	49U \$	I91 \$ 22,154
2. Sewer utility	19U 2,091,000	29U 0	39U 147,000	49U	49U	49U 1,944,000	49U	I89 31,365
3. Electric utility	19U 4,515,000	29U	39U 300,000	49U	49U	49U 4,215,000		I92 104,122
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
10. Street Improvement	19U 295,000	29U 0	39U 95,000	49U 200,000	49U	49U	49U	I89 11,713
11. Fire Truck	19U 261,295	29U 0	39U 29,976	49U 231,319	49U	49U	49U	I89 8,517
12. Corporate Purposes	19U 6,165,000	29U 1,075,000	39U 740,000	49U 6,500,000	49U	49U	49U	I89 130,056
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	14,182,295	1,075,000	2,166,976	6,931,319	0	6,159,000	0	307,927

B. Short-term debt

	Amount - Omit cents	
Outstanding as of JULY 1, 2012	61V \$	
Outstanding as of JUNE 30, 2013	64V \$	

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2011

	Amount - Omit cents		
\$	167,825,635	x .05 = \$	8,391,282

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013

Type of asset	Amount - Omit cents					Total (e)
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)		
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61			
	\$	814,672	\$		5,841,258	6,655,930

REMARKS

V98